

Amendments to the Specification

Please replace originally filed paragraph [0031] with the following marked-up paragraph:

[0031] Referring to FIG. 6, a spacer layer is deposited on the sides of the first recess hole 116, the active area 108, and the field area 102 using a LPCVD process. The spacer layer is then anisotropically etched to form a recess inner oxide spacer 118. Preferably, the recess inner oxide spacer 118 has a thickness of about 200 Å. Although the inner spacer 118-518 is described as an inner oxide spacer, the spacer layer may be formed of either silicon oxide (SiO) or silicon nitride (SiN). As shown in FIG. 7, a second recess hole 117 is formed by anisotropically etching a bottom of the first recess hole 116 below the recess inner oxide spacer 118. Preferably, the second recess hole 117 has a depth of about 300 Å. A width L_1 of the first recess hole 116 and the second hole recess 117 is approximately 500 Å.